## **AMENDMENTS TO THE CLAIMS**

Claims 1-24 are pending in this application.

Please cancel claims 20-24 without prejudice.

1	1.	(Original) A method for etching a tapered trench in a layer of material, said layer
2	of material ha	aving a mask adjacent a surface thereof which has an opening therein defining a
3	location on th	ne layer of material at which the trench is to be formed, said method comprising:
4		a. performing a vertical etch process step on said layer of material;
5		b. enlarging the opening in said mask; and
6		c. repeating steps a and b above in an alternating manner until a trench has
7	been etched to a desired depth.	
1	2.	(Original) The method according to Claim 1, wherein said mask comprises a
2	resist layer, and wherein said enlarging step comprises performing a resist etch process step to	
3	enlarge the o	pening in said resist layer.
1	3.	(Original) The method according to Claim 2, wherein the resist layer is tapered
2	around a periphery of said opening to facilitate the resist etch process step.	
1	4.	(Original) The method according to Claim 2, wherein said vertical etch process
2	steps and said	d resist etch process steps are performed in a multi step process.
1	5.	(Original) The method according to Claim 2, wherein said vertical etch process
2	steps and said resist etch process steps are performed in a pulsed etch process.	
1	6.	(Original) The method according to Claim 1, wherein said trench has a depth of
2	from about 10um to about 100um.	

- 7. (Original) The method according to Claim 6, wherein said trench has sidewalls tapered at a slope of from about 45 degrees to about 80 degrees.
- 1 8. (Original) The method according to Claim 1, wherein said layer of material comprises a semiconductor substrate.
- 1 9. (Original) The method according to Claim 8, wherein said semiconductor substrate comprises a silicon substrate.
- 1 10. (Original) The method according to Claim 1, and further including the step of
  2 performing a metal deposition step in said trench when said trench has been etched to a desired
  3 depth.
- 1 11. (Original) The method according to Claim 1, wherein said method is 2 incorporated into a process for fabricating a MEMS device.
- 1 12. (Original) The method according to Claim 1, wherein said method is 2 incorporated in a process for fabricating a high power RF device including a LDMOS and a 3 VDMOS device.
- 1 13. (Original) The method according to Claim 1, wherein said method is 2 incorporated in a process for fabricating a Z-axis accelerometer.
- 1 14. (Original) The method according to Claim 1, including the steps of
  2 independently controlling one or more of pressure, power, gas flows and time duration during
  3 the vertical etch process steps.

1 15. (Original) A method for etching a tapered trench extending into a substrate from 2 a surface thereof, said method comprising: providing a mask adjacent said surface, said mask having an opening 3 a. defining a location on said substrate at which said trench is to be etched; 4 5 performing a first vertical etch process step to form a first trench portion 6 at said location; 7 performing a first opening enlarging step for enlarging the opening in said c. 8 mask; 9 d. performing a second vertical etch process step to form a second trench 10 portion; 11 performing a second opening enlarging step for further enlarging the e. 12 opening in said mask; and 13 f. continuing to perform vertical etch process steps and opening enlarging 14 process steps in an alternating manner until said trench is of a desired depth. 1 16. (Original) The method according to Claim 15, wherein said mask comprises a 2 resist layer, and wherein said opening enlarging steps comprise performing resist etch process 3 steps to enlarge the opening in said resist layer. 1 17. (Original) The method according to Claim 16, and further including the step of 2 tapering said resist layer around a periphery of said opening prior to performing the first vertical 3 etch process step to facilitate performing the resist etch process steps.

- 1 18. (Original) The method according to Claim 15, wherein said trench has a depth of
- 2 from about 10um or less to about 100um or more.
- 1 19. (Original) The method according to Claim 18, wherein sidewalls of said trench
- 2 have a slope of from about 45 degrees to about 80 degrees.
- 1 20-24. (Canceled)